

Exhibit 1

Reclassified or Disallowed Claims

**Debtors' Twenty-Seventh Omnibus Objection to Claims
Exhibit 1 - Reclassified Claims**

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Claims to be Reclassified to General Unsecured Claim

Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Ballot Amount	Amount Reclassified to General Unsecured Claim	Reason for Proposed Disallowance
1.	BARCHARTS PUBLISHING INC	182353801016881	N/A	\$6,094.31	\$6,094.31	The Claim does not relate to goods received "by the Debtors."
2.	Big & Tall of OC	182353801016989	N/A	\$15,821.49	\$15,821.49	The Claim does not relate to goods received "by the Debtors."
3.	EGEMS INC	182353801015894	1736	\$2,283.20	\$2,283.20	The Claim does not relate to goods received "by the Debtors."
4.	FORMAL DRESS SHOPS INC	182353801015512	N/A	\$7,422.21	\$7,422.21	The Claim does not relate to goods received "by the Debtors."
5.	K K MUSIC STORE	182353801014980	N/A	\$4,213.07	\$4,213.07	The Claim does not relate to goods received "by the Debtors"
6.	OpticsPlanet, Inc.	182353801040560	5252	\$15,591.88	\$15,591.88	The Claim does not relate to goods received "by the Debtors"